

## EU Guidelines to recoverable VAT by Country

Country	VAT	Standard Rate %	Reduced Rates %	Hotels	Hotel meals	Entertainment	Car Rental	Exhibition Costs	Training/ Conferen
Austria	UST	20	10 & 13	✓	✓	✓	✓ <sup>6</sup>	✓ <sup>4</sup>	✓
Belgium	TVA/BTW	21	6				✓ (35%)	✓ <sup>4</sup>	✓
Bulgaria	VAT	20	9	✓	✓		✓	✓ <sup>4</sup>	✓
Croatia	VAT	25	13	✓	✓	✓ (70%)	✓ (50%)	✓ <sup>4</sup>	✓
Cyprus <sup>2</sup>	VAT	19	9	✓	✓			✓ <sup>4</sup>	✓
Czech Republic <sup>2</sup>	DPH	21	10 & 15	✓			✓	✓ <sup>4</sup>	✓
Denmark	MOMS	25	0	✓	✓ (25%)		✓	✓ <sup>4</sup>	✓
Estonia <sup>2</sup>	VAT/KM	20	9	✓			✓	✓ <sup>4</sup>	✓
Finland	ALV/MOMS	24	10 & 14	✓			✓	✓ <sup>4</sup>	✓
France <sup>3</sup>	TVA	20	10	✓ <sup>3</sup>	✓	✓ <sup>3</sup>		✓ <sup>4</sup>	✓
Germany	MWSt/UST	19	7	✓	✓ <sup>7</sup>	✓	✓	✓ <sup>4</sup>	✓
Greece <sup>1</sup>	FPA	24	13 & 6					✓ <sup>4</sup>	✓
Hungary <sup>1</sup>	AFA	27	18 & 5	✓			✓ (50%)	✓ <sup>4</sup>	✓
Iceland <sup>2</sup>	VSK	24	11	✓				✓ <sup>4</sup>	✓
Ireland <sup>2</sup>	VAT	23	9 & 13.5					✓ <sup>4</sup>	✓
Italy <sup>2</sup>	IVA	22	10	✓	✓		✓	✓ <sup>4</sup>	✓
Latvia <sup>2</sup>	PVN	21	12	✓	✓		✓ (80%)	✓ <sup>4</sup>	✓
Lithuania <sup>2</sup>	PVM	21	9 & 5	✓				✓ <sup>4</sup>	✓
Luxembourg	TVA	17	14 & 8	✓		✓	✓ (90%)	✓ <sup>4</sup>	✓
Macedonia <sup>9</sup>	DDV	18	5	✓	✓		✓	✓ <sup>4</sup>	✓
Malta	VAT	18	5 & 7	✓				✓ <sup>4</sup>	✓
Netherlands	BTW	21	6	✓			✓ (84%)	✓ <sup>4</sup>	✓
Norway	MVA	25	12 & 15	✓				✓ <sup>4</sup>	✓
Poland <sup>2</sup>	PTU/VAT	23	5 & 8					✓ <sup>4</sup>	✓
Portugal	IVA	23	13 & 6	✓ (25%)	✓ (25%)		✓	✓ (25%) <sup>4</sup>	✓ (25%)
Romania <sup>1</sup>	TVA	19	9 & 5	✓	✓ <sup>5</sup>		✓	✓ <sup>4</sup>	✓
Serbia <sup>8</sup>	PDV	20	8	✓	✓		✓	✓	✓
Slovak Rep <sup>2</sup>	DPH	20	10	✓				✓ <sup>4</sup>	✓
Slovenia <sup>2</sup>	DDV	22	9.5					✓ <sup>4</sup>	✓
South Korea	VAT	10	1	✓				✓	✓
Spain <sup>2</sup>	IVA	21	10	✓			✓ (50%)	✓ <sup>4</sup>	✓
Sweden	MOMS	25	12 & 6	✓	✓		✓ (50%)	✓ <sup>4</sup>	✓
Switzerland <sup>2</sup> (Inc Liechtenstein)	MWSt	7.7	3.7	✓	✓	✓	✓	✓	✓
Taiwan <sup>10</sup>	NT\$	5	0	✓	✓	✓	✓	✓	✓
UK	VAT	20	5	✓	✓		✓	✓ <sup>4</sup>	✓

This grid is a guideline only and detailed regulations and restrictions apply to many items

1. Only EU businesses can claim
2. Special rules apply
3. Guests of claimant only (invoice should show list of delegates to determine guests) Rooms hired for meetings/in-house conferences also recoverable
4. Rules on exhibitions costs vary between the member states. VAT may not always be charged by the supplier (reverse charge mechanism).
5. Meals only refundable if part of package i.e. bed and breakfast at 9% VAT rate only
6. Only recoverable for 7 seater vehicles
7. Meals as part of hotel accommodation only, if 'Check number' is quoted on invoice then the restaurant receipt must also be attached
8. The following countries are eligible to claim: EU plus; Azerbaijan, Albania, Belarus, China, Moldova, Montenegro, Morocco, Qatar, Russia, Switzerland, Taiwan, Turkey
9. The following countries are eligible to claim: Austria, Belgium, Bosnia and Hercegovina, Croatia, Denmark, Germany, Macedonia, Netherlands, Slovakia, Slovenia, Switzerland, Turkey, UK
10. The following countries are eligible to claim: Austria, Belgium, Finland, France, Germany, Ireland, Netherlands, UK